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CERTIFICATE OF MAILING UNDER 37 C.F.R. §1.8

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail, with sufficient postage, in an envelope addressed to: Commissioner for Patents, P. O. Box 1450, Alexandria, VA, 22313-1450, on the below date:
Date: 7/6/05 Name: Anthony P. Curtis, Ph.D., 46,193 Signature:

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appln. of: Hisayuki Yazawa

Appn. No.: 10/678,863

Filed: October 3, 2003

For: Magnetic Head Having an FE-NI-X Layer

Attorney Docket No: 9281/4656

Examiner: Robert Tupper

Art Unit: 2652

Mail Stop Amendment
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached is/are:

Transmittal Cover Letter (1p. Filed in Dup.); Amendment and Response to Restriction/Election Requirement (7pp.);
 Return Receipt Postcard

Fee calculation:

No additional fee is required.
 Small Entity.
 An extension fee in an amount of \$____ for a ____-month extension of time under 37 C.F.R. § 1.136(a).
 A petition or processing fee in an amount of \$____ under 37 C.F.R. § 1.17(____).
 An additional filing fee has been calculated as shown below:

	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Small Entity		Not a Small Entity		
					Rate	Add'l Fee	or	Rate	Add'l Fee
Total		Minus			x \$25=			x \$50=	
Indep.		Minus			x 100=			x \$200=	
First Presentation of Multiple Dep. Claim					+\$180=			+\$360=	
					Total	\$		Total	\$

Fee payment:

A check in the amount of \$____ is enclosed.
 Please charge Deposit Account No. 23-1925 in the amount of \$____. A copy of this Transmittal is enclosed for this purpose.
 Payment by credit card in the amount of \$____ (Form PTO-2038 is attached).
 The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Date

Respectfully submitted,

Anthony P. Curtis, Ph.D. (Reg. No. 46,193)



hereby certify that this correspondence is being deposited with the United States Postal Service, with sufficient postage, as first class mail in an envelope addressed to:

Mail Stop Amendment,
Commissioner for Patents,
P.O. Box 1450,
Alexandria, VA 22313-1450 on
July 6, 2005

Date of Deposit

Anthony P. Curtis, Ph.D. , Reg. No. 46,193

Name of applicant, assignee or
Registered Representative



Signature

Date of Signature

Our Case No. 9281-4656

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
Hisayuki Yazawa)
Serial No. 10/678,863) Examiner: Robert Tupper
Filing Date: October 3, 2003) Group Art Unit No.: 2652
For: Magnetic Head Having an Fe-Ni-X Layer)

Amendment and Response to Restriction/Election Requirement

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

Prior in response to the Election Requirement dated June 9, 2005, please amend the application as follows:

Amendments to the Specification begins on page 2 of this paper.

A listing of the Claims begins on page 3 of this paper.

Remarks begin on page 7 of this paper.